



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department (Revenue)

#### Notification

Fin(Rev)/2-35/15/75(A)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, Government is pleased to exempt 'Beer' manufactured within the Union territory of Goa, Daman and Diu and exported to any of the States of India from so much of Excise Duty as may be in excess of twenty five paise per bulk litre.

This notification shall come into force with effect from 26-3-1976.

This supersedes the Government Notification No. Fin(Rev)/2-35/part/645/67 dated 4-9-1967.

By order and in the name of the Administrator of Goa, Daman and Diu.  
S. S. Sukhatankar, Under Secretary (Finance).

Panaji, 25th March, 1976.

Fin(Rev)/2-35/15/75(B)

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa, Daman and Diu Excise Duty (Amendment) Act, 1975 (Act 11 of 1975), the Lieutenant Governor of Goa, Daman and Diu hereby appoints the 26th March, 1976 as the date on which the provisions of the said Amendment Act shall come into force in the Union territory of Goa, Daman and Diu.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

S. S. Sukhatankar, Under Secretary (Finance).

Panaji, 25th March, 1976.

#### Notification

Fin(Rev)/2-35/15/75(C)

In exercise of the powers conferred by Sections 12, 14 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby fixes the following rates of excise duty, tree tax and licence/permit fees with immediate effect.

#### PART A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa, Daman and Diu Excise Duty Act, 1964.

(1) Indian made foreign liquor	Rs. 14.00 per proof litre
(2) Milk punch and wines	Rs. 4.00 per bulk litre
(3) Beer	Rs. 0.75 per bulk litre
(4) Country liquor (other than Cashew liquor).	Rs. 1.00 per proof litre
(5) Cashew liquor.	Rs. 1.50 per proof litre
(6) Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medical purposes.	Rs. 0.50 per proof litre
(7) Blended country liquor.	Rs. 0.50 per bulk litre in addition to the rates of duty for items (4) or (5) above, as the case may be.

#### PART B

Amount of countervailing duty on excisable articles imported in the territory

The amount by which the excise duty paid on an excisable article at the place (outside the territory)

of its manufacture falls short of the excise duty that would have been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in this territory.

PART C

Tree Tax per tree

Coconut tree Rs. 10/- per year; cajuri and date tree Rs. 3/- per month.

PART D

Rates of fees on licences per year

I. Manufacture:

(1) For manufacturing Indian made foreign liquor other than beer, wines or milk punch:

Upto 20,000 bulk litres. Rs. 500/-

Exceeding 20,000 bulk litre but not exceeding 50,000 bulk litres. Rs. 800/-

Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres. Rs. 1200/-

For every additional 1,00,000 bulk litres or part thereof in excess of 1,00,000 bulk litres. Rs. 300/-

(2) For manufacturing beer:

Upto 50,000 bulk litres. Rs. 500/-

Exceeding 50,000 bulk litres but not exceeding 1,50,000 bulk litres. Rs. 800/-

Exceeding 1,50,000 bulk litres but not exceeding 3,00,000 bulk litres. Rs. 1200/-

Exceeding 3,00,000 bulk litres but not exceeding 5,00,000 bulk litres. Rs. 1500/-

For every additional 2,00,000 bulk litres or part thereof in excess of 5,00,000 bulk litres. Rs. 500/-

(3) For manufacturing wine or milk punch:

Upto 5,000 bulk litres. Rs. 200/-

For every additional 5,000 bulk litres or part thereof in excess of 5,000 bulk litres. Rs. 150/-

(4) For manufacturing rectified spirit of absolute alcohol or both:

Upto 25,000 bulk litres. Rs. 300/-

Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres. Rs. 600/-

For every additional 25,000 bulk litres or part thereof in excess of 50,000 bulk litres. Rs. 200/-

(5) For manufacturing country liquor:

(1) by still with capacity not exceeding 150 litres. Rs. 20/- per still

(2) in any other case:

Upto 20,000 bulk litres. Rs. 100/-

Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres. Rs. 300/-

Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres. Rs. 500/-

For every additional 20,000 bulk litres or part thereof in excess of 1,00,000 bulk litres. Rs. 40/-

(6) For blending of country liquor. Rs. 200/-

(7) For manufacturing denatured spirituous preparations. Rs. 100/-

(8) For bottling of denatured spirit, rectified spirit and denatured spirituous preparations. Rs. 0.10 per bottle subject to a minimum of Rs. 100/-

(9) For bottling of country liquor. Re. 0.05 per bottle subject to a minimum of Rs. 100/-

(10) For bottling beer. Re. 0.03 per bottle subject to a minimum of Rs. 500/-

(11) For bottling of wines and milk punch. Re. 0.05 per bottle subject to a minimum of Rs. 50/-

(12) For bottling of foreign liquor or Indian made foreign liquor other than beer, wines or milk punch. Re. 0.06 per bottle subject to a minimum of Rs. 200/-

Provided that in preceding items 8 to 12 for bottling in bottles of capacities upto 375 mls. the fee will be 50% of the licence fee per bottle.

**Explanation 1:**—

For the purpose of items 8 to 12, 'bottle' means a bottle of the capacity upto 750 mls. only.

**Explanation 2:**—

"Denatured spirituous preparations" means preparations made out of denatured spirit, such as french polish, thinner, varnish, dyes and colours.

**II. Sale:**

- (1) For wholesale vendors of liquor other than country liquor: — Cities Rs. 1500/-, Towns Rs. 1000/- and Villages Rs. 600/-.
- (2) For retail vendors of liquor other than country liquor: — Cities Rs. 600/-, Towns Rs. 400/- and Villages Rs. 300/-.
- (3) For wholesale vendors of country liquor: — Cities Rs. 1200/-, Towns Rs. 800/- and Villages Rs. 600/-.
- (4) For retail vendors of country liquor: — Cities Rs. 600/-, Towns Rs. 500/- and Villages Rs. 400/-.
- (5) For retail vendors of foreign liquor, Indian Made foreign liquor and country liquor: — Cities Rs. 800/-, Towns Rs. 600/- and Villages Rs. 400/-.
- (6) For wholesale vendors of rectified spirit or absolute alcohol or both: — Cities Rs. 450/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (7) For retail vendors of rectified spirit of absolute alcohol or both: — Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.
- (8) For wholesale vendors of denatured spirit: — Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (9) For retail vendors of denatured spirit: — Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.
- (10) For wholesale vendors of denatured spirituous preparations: — Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (11) For retail vendors of denatured spirituous preparations: — Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.

**Explanations:** — For the purpose of the above: —

- (a) "Cities" means the municipal areas of Panaji, Margao, Mapusa and Vasco da Gama.
- (b) "Towns" means the municipal areas of Ponda, Bicholim Valpoi, Pernem, Sanguem, Kepem, Chauri, Curchorem, Sanquelim, Daman and Diu.
- (c) "Villages" means all other parts of the territory.

**III. Import and Export:**

For each permit for import or export of liquor: — Rs. 10/-.

**IV. Miscellaneous:** —

- (1) For retail vendors of liquor for keeping the shop open upto two hours after the prescribed time: — a surcharge of 50% of the licence fee.
- (2) For an occasional licence for retail vendors of liquor: — First day: Rs. 10/-; next 4 days: Rs. 6/- per day; next 15 days: Rs. 4/- per day; next 40 days: Rs. 2-50 per day and next 60 days: Rs. 1-50 per day.

**Explanation:** — For the purpose of occasional licence, "day" means the prescribed period to keep open a liquor shop.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

S. S. Sukhthankar, Under Secretary (Finance).

Panaji, 25th March, 1976.